Please type or print in black or blue ink. See separate instructions.

Your name as shown on Form ND-1

010

Social Security Number

015

020

Name of state or U.S. territory to which you paid tax on income that is also taxed by North Dakota _ _ _ _ _ _ _ _ _

Full-year resident and part-year resident

▶ **Part-year resident:** If you were a part-year resident, this credit is allowed only if you reported income to North Dakota on Schedule ND-1NR, line 16, that (1) has its source in another state ***and*** (2) was received or earned while you were a resident of North Dakota.

1a. Federal adjusted gross income from Form ND-1, line D _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ 1a   025

1b. How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. **See instructions for proper amount to enter here** _ _ _ _ _ _ _ 1b   030

1c. How much of the amount on line 1b did you (and your spouse, if filing jointly) receive or earn while a resident of North Dakota? If none, stop here; you are not eligible for this credit. **See instructions for proper amount to enter here** _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ (S8) 1c   035

2. Enter the applicable amount for your residency status as follows _ _ _ _ _ _ _ _ _ _ _ _ _ _ (SJ) 2   040

   ● **Full-year resident -** If you (and your spouse, if filing jointly) were full-year residents, enter the amount from Form ND-1, line D, less amount from Form ND-1, line 6.
   ● **Part-year resident -** If you (or your spouse, if filing jointly) was a part-year resident, enter the amount from Schedule ND-1NR, line 16.

3. Divide line 1c by line 2. Round to nearest four decimal places. If line 1c is equal to or more than line 2, enter 1.0000 _ 3   045

4. Enter the amount of your North Dakota tax from Form ND-1, line 17 _ _ _ _ _ _ _ _ _ _ _ _ _ 4   050

5. Multiply line 4 by line 3 _ (SL) 5   055

6. Enter the amount of income tax paid to the other state. **See instructions for proper amount to enter here** _ (SM) 6   060

   ● If you (and your spouse, if filing jointly) were **full-year residents,** go to line 7.
   ● If you (or your spouse, if filing jointly) was a **part-year resident,** skip line 7 and go to line 8.

Full-year resident only

7. Credit - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 19 _ _ _ _ _ _ _ _ _ 7   065

Part-year resident only

8. Enter the amount from line 1b _ (SK) 8   070

9. Divide line 1c by line 8. Round to nearest four decimal places. If line 1c is equal to or more than line 8, enter 1.0000 _ 9   075

10. Multiply line 6 by line 9 _ (S9) 10   080

11. Credit - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 19 _ _ _ _ _ _ _ 11   085

> **To obtain this credit, you must attach the following to your Form ND-1:**
>
> ▶ **Schedule ND-1CR.**
>
> ▶ **A copy of the income tax return filed with the other state.**

Schedule ND-1NR

North Dakota Office of State Tax Commissioner

Tax calculation for nonresidents and part-year residents

2006
Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name	Your social security number	If joint return, spouse's name	Spouse's social security number
010	015	040	045

Residency status: ○ Full-year resident ○ Full-year nonresident ○ Part-year resident **020**

Residency status: ○ Full-year resident ○ Full-year nonresident ○ Part-year resident **050**

If full-year nonresident or part-year resident, enter name of other state ▶ **025**

If full-year nonresident or part-year resident, enter name of other state ▶ **055**

If part-year resident, enter dates of residence below:
030 / / to **035** / /
Month Day Year   Month Day Year

If part-year resident, enter dates of residence below:
060 / / to **065** / /
Month Day Year   Month Day Year

Calculation of North Dakota source income

	Column A Total from Federal return	Column B North Dakota portion
1. Wages, salaries, tips, etc. *(line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ)*	070	145
2. Taxable interest and dividend income *(add lines 8a and 9a of Form 1040 or1040A, or amount from line 2 of Form 1040EZ)*	075	150
3. Business income or loss *(line 12 of Form 1040)*	080	155
4. Ordinary and capital gains and losses *(add lines 13 and 14 of Form 1040, or amount from line 10 of Form 1040A)*	085	160
5. IRAs, pensions, and annuities *(add lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A)*	090	165
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(line 17 of Form 1040)*	095	170
7. Farm income or loss *(line 18 of Form 1040)*	100	175
8. Other income *(add lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or amount from line 3 of Form 1040EZ)*	105	180
9. Add lines 1 through 8	110	185
10. Student loan interest *(line 33 of Form 1040, or line 18 of Form 1040A)*	115	190
11. Moving expenses *(line 26 of Form 1040)*	120	195
12. Self-employed deductions *(add lines 27, 28, and 29 of Form 1040)*	125	200
13. IRA deduction *(line 32 of Form 1040 or line 17 Form 1040A)*	130	205
14. Other *(add lines 23, 24, 25, 30, 31a, 34, and 35 of Form 1040, or lines 16 and 19 of 1040A)*	135	210
15. **U.S. obligation interest** *(from Form ND-1, line 6)* and **SCRA adjustment** *(from Form ND-1, line 14)*	140	
16. **North Dakota source income.** Line 9, Column B, less lines 10 through 14, Columm B. If less than zero, enter 0 **(N1)**		215
17. Line 9, Column A, less lines 10 through 15, Column A. If less than zero, enter 0 **(N2)**	220	
18. North Dakota income ratio. Divide line 16 by line 17. Round to nearest four decimal places. If line 16 is more than line 17, enter 1.0000. If line 16 is zero, enter 0.		225

Calculation of tax on North Dakota source income

19. Enter amount from Form ND-1, page 1, line 16		
20. Enter tax for the amount on line 19 from Tax Table on page 18 of Form ND-1 instructions. If you have farm income, see the instructions **(N3)**		230
21. **Tax on North Dakota source income.** Multiply line 20 by ratio on line 18. Enter the amount from this line on Form ND-1, page 1, line 17		235

Schedule

ND-1FA

North Dakota Office of State Tax Commissioner

Calculation of tax under 3-year averaging method for elected farm income

2006

Attach to Form ND-1

Please type or print in black or blue ink. Enter one letter or number in each box.

Your name as shown on Form ND-1

010

Your social security number

015

▶ **See instructions to this schedule to see if you are eligible to use it**

US Dollars

1. North Dakota taxable income from Form ND-1, line 16 ---------------------- 1 | **020**

2. Elected farm income from your 2006 Schedule J (Form 1040), line 2. If this amount includes a net long-term capital gain, see instructions. ***Do not enter more than the amount on line 1*** ------ 2 | **025**

3. Subtract line 2 from line 1 -- 3 | **030**

4. Tax on the amount on line 3 from Tax Table on page 18 of 2006 Form ND-1 instructions ------- 4 | **035**

5. If you used Schedule ND-1FA to figure your tax for:
   - 2005, enter amount from your 2005 Schedule ND-1FA, line 11.
   - 2004 but not 2005, enter amount from your 2004 Schedule ND-1FA, line 15.
   - 2003 but not 2004 nor 2005, enter amount from your 2003 Schedule ND-1FA, line 3.

   Otherwise, enter amount from 2003 Form ND-1, line 14, **OR** from 2003 Form ND-2, Tax Computation Schedule, line 1.

   If line 5 is zero or less, see instructions.

   5 | **040**

6. Divide the amount on **line 2** by **3.0** ---------------------------- 6 | **045**

7. Add lines 5 and 6. *If less than zero, enter zero* -------------------- 7 | **050**

8. If you used Form ND-1 for 2003, figure the tax on the amount on line 7 using the 2003 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Schedule on page 1 of the instructions ------------------------- 8 | **055**

9. If you used Schedule ND-1FA to figure your tax for:
   - 2005, enter amount from your 2005 Schedule ND-1FA, line 15.
   - 2004 but not 2005, enter amount from your 2004 Schedule ND-1FA, line 3.

   Otherwise, enter amount from 2004 Form ND-1, line 14, **OR** from 2004 Form ND-2, Tax Computation Schedule, line 1.

   If line 9 is zero or less, see instructions.

   9 | **060**

10. Enter amount from line 6 ------------------------------------- 10 | **065**

11. Add lines 9 and 10. *If less than zero, enter negative number* ----------- 11 | **070**

12. If you used Form ND-1 for 2004, figure the tax on the amount on line 11 using the 2004 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Schedule on page 1 of the instructions -------------------- 12 | **075**

13. If you used Schedule ND-1FA to calculate your tax for 2005, enter the amount from 2005 Schedule ND-1FA, line 3. Otherwise, enter amount from 2005 Form ND-1, line 16, **OR** from 2005 Form ND-2, Tax Computation Schedule, line 1 ----------------------------- 13 | **080**

    If line 13 is zero or less, see instructions.

14. Enter amount from line 6 ------------------------------------- 14 | **085**

15. Add lines 13 and 14. *If less than zero, enter negative number* ---------- 15 | **090**

16. If you used Form ND-1 for 2005, figure the tax on the amount on line 15 using the 2005 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Schedule on page 1 of the instructions ---------------------- 16 | **095**

17. Add lines 4, 8, 12 and 16. Enter this amount on page 2, line 18, of this schedule ------------ 17 | **100**

For **Privacy Act** information - see inside front cover of Form ND-1 instruction booklet.

www.nd.gov/tax

18. Enter the amount from page 1, line 17 _____ **18** | **105**

19. If you used Schedule ND-1FA to figure your tax for:

● 2005, enter amount from your 2005 Schedule ND-1FA, line 12.

● 2004 but not 2005, enter amount from your 2004 Schedule ND-1FA, line 16.

● 2003 but not 2004 nor 2005, enter amount from your 2003 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2003 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2003 Form ND-2, Tax Computation Schedule, line 2. — — — **19** | **110**

20. If you used Schedule ND-1FA to figure your tax for:

● 2005, enter amount from your 2005 Schedule ND-1FA, line 16.

● 2004 but not 2005, enter amount from your 2004 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2004 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2004 Form ND-2, Tax Computation Schedule, line 2. — — — **20** | **115**

21. If you used Schedule ND-1FA to figure your tax for 2005, enter amount from 2005 Schedule ND-1FA, line 4. Otherwise, enter amount from 2005 Form ND-1, line 17 (if full-year resident) or Schedule ND-1NR, line 19 (if full-year nonresident or part-year resident) **OR** from 2005 Form ND-2, Tax Computation Schedule, line 2. _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ **21** | **120**

22. Add lines 19, 20, and 21 _____ **22** | **125**

23. Subtract line 22 from line 18. Enter result on your return as follows:

● If you (and your spouse, if filing jointly) were full-year residents, enter the amount from this line on Form ND-1, line 17.

● If you are required to use Schedule ND-1NR, enter the amount from this line on Schedule ND-1NR, line 20. — — — **(F1) 23** | **130**

▶**Caution:** If you (and your spouse, if filing jointly) are full-year residents, the tax on line 23 above may be higher than the tax calculated without the use of this schedule. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax calculated on it.

If you are required to use Schedule ND-1NR, the tax on line 23 above is not your actual tax liability. You must enter the tax from line 23 of this schedule on Schedule ND-1NR, line 20, and complete the remainder of Schedule ND-1NR to calculate your actual tax liability. Please note that the tax calculated based on the use of Schedule ND-1FA may be higher than the tax calculated without it. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax based on its use.

Form

400-UT

North Dakota Office of State Tax Commissioner

Calculation of interest on underpayment or late payment of estimated income tax for individuals

2006
Attach to Form ND-1 or ND-2

Name(s) shown on return	Social security number
010	**015**

▶**IMPORTANT:**
- Read the instructions on the reverse side before attempting to complete this form.
- Do not complete this form unless you were required to pay estimated federal income tax for the 2006 tax year. See "**Federal estimated income tax requirement**" in **General Instructions**.

Part 1 - Exceptions to regular computation of underpayment

See the instructions for a description of each of the exceptions listed below. If one of them applies, check the applicable box, complete Parts 2 and 3 as instructed, and attach Form 400-UT to your return.

020 A. ☐ Qualified farmer (4th quarter payment required) C. ☐ Federal 4th quarter exception
B. ☐ Federal annualized income installment method D. ☐ Part-year North Dakota requirement
(Attach copy of Form 2210)

Part 2 - Computation of underpayment

1. Enter 2006 net tax liability (from Form ND-1, line 27, or Form ND-2, line 10)		1	**025**
2. Multiply line 1 by 90% (.90)	2 **030**		
3. Enter 2006 withholding (from Form ND-1, line 28, or Form ND-2, line 11)		3	**035**
4. Subtract line 3 from line 1. **If less than $500, stop; you were not required to pay estimated tax for 2006**		4	**040**
5. Enter 2005 net tax liability (from Form ND-1, line 27, or Form ND-2, line 12). If no return was required to be filed for 2005, enter -0-. **If less than $500, stop; you were not required to pay estimated tax for 2006**		5	**045**
6. Total required payment. Enter smaller of line 2 or line 5. However, if you moved into North Dakota in 2005, check this box ☐ and enter the amount from line 2 above		6	**050**

If you checked one of the boxes in Part 1, see the instructions to line 7 before completing the rest of this form.

		Payment due date			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
		April 15, 2006	June 15, 2006	Sept. 15, 2006	Jan. 15, 2007
7. Enter 25% of amount on line 6 in each column (or, if you checked a box in Part 1, enter the amount per instructions to line 7)	7	**055**	**110**	**180**	**250**
8. Enter estimated tax paid and tax withheld (See instructions)	8	**060**	**115**	**185**	**255**
Complete lines 9 through 15 of one column before going to next column.					
9. Enter amount, if any, from line 13 of previous column	9		**120**	**190**	**260**
10. Total paid. Add lines 8 and 9	10	**065**	**125**	**195**	**265**
11. Add lines 14 and 15 of previous column and enter result	11		**130**	**200**	
12. **Overpayment.** If line 10 is greater than line 7, subtract line 7 from line 10 and enter result. Otherwise, enter -0-	12	**070**	**135**	**205**	
13. **Overpayment carryover.** If line 12 is greater than line 11, subtract line 11 from line 12 and enter result. Otherwise, enter -0-	13	**075**	**140**	**210**	
14. **Underpayment carryover.** If line 11 is greater than line 12, subtract line 12 from line 11 and enter result. Otherwise, enter -0-	14		**145**	**215**	
15. **Underpayment.** If line 7 is greater than line 10, subtract line 10 from line 7 and enter result. Otherwise, enter -0-	15	**080**	**150**	**220**	**270**

Part 3 - Computation of interest (See instructions)

		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
16. Interest computation: (a) Enter date of payment (See instructions)	16a	**085**	**155**	**225**	**275**
(b) Enter number of days from the payment due date to the date on line 16(a)	16b	**090**	**160**	**230**	**280**
(c) Divide line 16(b) by 365 and round to three decimal places	16c	_ **095** _	0 . **165** _	0 . **235** _	0 . **285** _
(d) Multiply line 16(c) by 12% (.12) and round to three decimal places	16d	. **100** _	. **170** _	. **240** _	. **290** _
(e) Multiply line 15 by line 16(d) and enter result	16e	**105**	**175**	**245**	**295**

17. **Total interest.** Add the amounts in all four columns on line 16(e). Enter result here and on Form ND-1, line 40, or Form ND-2, line 23. (See instructions)	17	**300**

28704

General instructions

You may use Form 400-UT to determine if you paid enough estimated North Dakota income tax by the payment due dates and, if you didn't, to calculate the amount of interest you must pay on the underpayment or late payment. The dates used on Form 400-UT and in these instructions are for calendar year filers. Fiscal year filers should substitute corresponding dates.

Federal estimated income tax requirement. Do not complete Form 400-UT unless you were required to pay estimated federal income tax for the tax year. To determine if you were required to pay estimated federal income tax for 2006, see the 2006 Federal Form 2210.

Instructions for Part 1

Following are descriptions of the exceptions to the regular computation of underpayment listed in Part 1. If one of them applies, check the applicable box.

Exception A: Qualified farmer (4th quarter payment required)

This exception applies if you qualified as a farmer for federal estimated income tax purposes in 2006 and you were required to pay estimated federal income tax for the 4th quarter due on January 15, 2007.

Exception B: Federal annualized income installment method

This exception applies *only* if you actually used the annualized income installment method to calculate the amount of your underpayment and penalty for federal estimated income tax purposes for 2006. **Attach a copy of the federal annualized income installment method worksheet (from 2006 Federal Form 2210) showing the amounts you computed for federal purposes.**

Exception C: Federal 4th quarter exception

This exception applies if you did not have to make the 4th quarter estimated federal income tax payment due on January 15, 2007, because you filed your 2006 federal income tax return and paid the remaining federal income tax due by February 1, 2007.

Exception D: Part-year North Dakota requirement

This exception applies if you were a nonresident of North Dakota, or you moved into North Dakota during 2006, and you did not receive income subject to North Dakota income tax until after April 15, 2006. **Attach a statement describing your situation.**

Instructions for Part 2

Line 7

If you checked one of the exceptions in Part 1, enter on this line the appropriate amount(s) as follows:

- If **Box A** was checked, enter the amount from line 6 in the 4th quarter column. Enter zero in the first three columns.

- If **Box B** was checked, use the annualized federal taxable income determined on 2006 Federal Form 2210 to calculate an annualized North Dakota taxable income. Include any adjustments required or allowed under North Dakota tax law in the calculation. Enter the amount of estimated North Dakota income tax due by each payment due date calculated in the same manner as under the federal annualized income installment method on Form 2210.

- If **Box C** was checked, enter 25% of the amount on line 6 in the 1st, 2nd and 3rd columns. Enter zero in the 4th quarter column.

- If **Box D** was checked, the amount to enter in each column depends on when you first received income from North Dakota sources in 2006. If you received the income after March 31 and before June 1, 2006, enter one-third of the amount on line 6 in the 2nd, 3rd, and 4th quarter columns. If you received the income after May 31 and before September 1, 2006, enter one-half of the amount on line 6 in the 3rd and 4th quarter columns. If you received the income after August 31, 2006, and before January 1, 2007, enter the amount from line 6 in the 4th quarter column.

Line 8

Enter the amount of estimated tax paid and income tax withheld for each quarter. Unless you can show otherwise, one-fourth of the total amount withheld is deemed to have been withheld by each payment due date. If you elected to apply an overpayment from your 2005 North Dakota return to your 2006 estimated tax, enter the overpayment in the 1st quarter column; however, if you had attached a statement to your 2005 return requesting the overpayment to be applied to another quarter, enter the overpayment in the appropriate column.

Instructions for Part 3

Interest of 12% per year is charged on an underpayment or late payment of estimated tax. Interest accrues from the due date of the payment to the earlier of April 15, 2007, or the date the estimated tax due is paid in full. In the case where an overpayment is applied to offset an underpayment, the overpayment is considered to have been applied as of the payment due date for the quarter in which the overpayment occurred.

In some cases, you may find it necessary to compute the interest on a separate worksheet, in which case you should skip lines 16(a) through 16(d) and enter the separately computed interest on line 16(e) in the appropriate column. **Attach your worksheet to Form 400-UT.**

For purposes of computing interest, the amount paid for a particular quarter must be applied first to the amount due for that quarter. If the total amount paid exceeds the amount due, the excess must be applied to offset an outstanding underpayment, if any, from a previous quarter, starting with the earliest underpayment. In addition, in the case of a late payment, the interest on line 16(e) must be computed on the amount due on line 7 less any tax withheld included on line 8.

Line 16(a)

Except for a late payment or where an underpayment is offset by a subsequent quarter's overpayment, enter April 15, 2007. If there is a late payment and the amount of the payment equals or exceeds the amount of estimated tax due, enter the date of payment. If an underpayment is fully offset by a subsequent quarter's overpayment, enter the payment due date for the quarter in which the overpayment occurred. In other cases, more than one date may apply and it may be necessary to compute the interest on a separate worksheet, in which case you should skip lines 16(a) through 16(d) and enter the separately computed interest on line 16(e) in the appropriate column. **Attach your worksheet to Form 400-UT.**

Line 17

If there is an **overpayment** on Form ND-1, line 31, or Form ND-2, line 14, the amount to be refunded will be reduced by the amount of interest due on Form 400-UT. If there is a **balance due** on Form ND-1, line 39, or Form ND-2, line 22, include the amount of interest due on Form 400-UT in your check or money order. If there is no overpayment or balance due on your individual income tax return and if the amount of interest due on Form 400-UT is at least $5.00, enclose a check or money order for the amount of interest due on Form 400-UT with your return.